

### C. Claims

Please cancel claims 3 and 4 without prejudice and amend claims 1 and 2 as follows. A complete listing of all the claims appears below; this listing replaces all earlier amendments and listings of the claims.

1. (Currently Amended) A magnetic toner comprising at least a binder resin and a magnetic iron oxide,

wherein the binder resin is a polyester resin having an acid value of 1 to 100 mg KOH/g,

wherein the magnetic iron oxide contains Si in an amount of 0.1 to 2.0% by mass with respect to the magnetic iron oxide and Zn in an amount of 0.1 to ~~4.0%~~ 2.0% by mass with respect to the magnetic iron oxide,

wherein a concentration of Si atoms is 12.50 to 17.50%, a concentration of Fe atoms is 70.00 to 85.00%, and a concentration of Zn atoms is 1.00 to 7.00% on an outermost surface of the magnetic iron oxide, measured by an ~~X-ray~~ x-ray photoelectron spectroscopy (~~XPS~~), and

a Zn/Si ratio is 0.05 to 0.5, a Fe/Si ratio is 3.00 to 7.00, and a Fe/Zn ratio is 10.00 to 70.00 on an outermost surface of the magnetic iron oxide.

2. (Currently Amended) ~~A~~ The magnetic toner according to claim 1, wherein the magnetic iron oxide contains Si in an amount of 0.3 to 1.8% by mass with respect to the magnetic iron oxide ~~and Zn in an amount of 0.1 to 4.0% by mass with respect to the magnetic iron oxide.~~

3. - 4. (Cancelled)